

PI-1524 State Tuition Claim Instructions

Updated July 1, 2014

The PI-1524 State Tuition Claim is an Excel workbook used by Wisconsin school districts eligible for state tuition to submit claims to DPI. It is available at http://sfs.dpi.wi.gov/sfs_tuit_st along with supporting documents and DPI contact information. These instructions describe the submission process and detailed information on the information to be provided in each tab of the workbook.

Description

The state tuition program is established under s. 121.79, Wis. Stats., to provide for the cost of educating pupils residing: at “children’s homes” (which includes county juvenile detention facilities); with their parents employed at a military camp, VA hospital, or state charitable or penal institution; or at tax-exempt foster or group homes. Pupils residing at taxable foster or group homes are also eligible, if each has a disability and they make up at least 4% of the district by enrollment. State tuition is funded through a “sum-certain” appropriation in the state budget, meaning that there is a fixed pot of money used to pay claims. If the total amount of claims exceeds the appropriation, payments will be prorated. Like many Wisconsin school aids, state tuition is a reimbursement of prior year expenditures.

Claims can be submitted using one of two methods:

- **Daily Rate:** This method takes district financial and enrollment data to calculate an effective daily local per-pupil cost of instruction, which is used as the daily tuition reimbursement rate. It is available for districts unable to track the actual cost of serving these specific pupils.
- **Exact Cost:** This method reimburses the actual cost of educating pupils in eligible facilities.

Only one method is used for each facility; a claim with multiple facilities may include both methods.

Submission and Auditing

Two items are required to submit the claim:

- The completed workbook file and
- A copy of the SIGTAX cover page signed by the district administrator or business manager (and, if the claim includes tax-exempt foster or group homes, by the local assessor as well).

The workbook should be emailed to dpisfsreports@dpi.wi.gov. The SIGTAX cover page can be scanned and attached to that email, emailed separately, or faxed to School Financial Services at (608) 266-2840. If the SFS consultant requires you to submit a revised claim, email it to dpisfsreports@dpi.wi.gov, not directly to the consultant.

Claims will be audited in the spring after final ISES and financial data become available. At that time the SFS consultant will work to resolve discrepancies. Final audited claims will be provided to districts via DPI’s secure file transfer system. Payments will be based upon the audited claim, not the initial claim.

Please be aware that the completed claim workbook contains protected student data. Do not store or distribute the file via an unsecured network or email.

Workbook Detail by Tab

The instructions below cover each tab in the tuition claim workbook. Tabs are shown across the bottom of the Excel window; clicking on a tab brings up that particular worksheet. Throughout the instructions, tabs are referred to by their suffixes (e.g. “tab A” refers to the tab labeled “PI-1524-A.”).

PI-1524-SIGTAX

This tab is used to list and provide details on the eligible facilities included in the district’s claim for state tuition, as well as to select the district used for the claim and provide contact information.

- **School District Providing Services:** Select the school district from the dropdown listing. The district number will appear to the left and its data will populate throughout the workbook.
- **Date Completed:** Enter the date on which the tuition claim is completed.
- **Licensed Facilities:** Provide the name and address of each eligible facility included in the claim. Under “Type of Home,” indicate which type of facility it is—the labels correspond to subsections of s. 121.79, Stats.:
 - (a) Facilities of this type fall within the broad category of “children’s homes,” which includes juvenile detention facilities.
 - (b) This type refers to the facility at which the parent or guardian is employed and the pupil lives on-site. It includes military camps (e.g. Fort McCoy), VA hospitals, and “state charitable or penal institutions.”
 - (d)2 This type includes tax-exempt foster or group homes. Be sure to confirm its tax status in the appropriate box to the right.
 - (d)3 This type includes certain taxable foster or group homes. A district may only claim tuition for pupils residing in taxable homes if those pupils have a disability and they make up at least 4% of the district’s total enrollment. Be sure to confirm its tax status in the appropriate box to the right, and to complete tab Z.
- **Contact Information:** The individual listed here should be the district’s contact for questions and final confirmation of the claim; he or she is not necessarily the responsible official who signs the assurance statement.
- **Signature Section:** The claim must be signed by a responsible official of the district, such as the superintendent/administrator or the business manager.
- **Assurance Statement By Taxing Authority:** If any of the facilities listed on the claim are of type (d)2 (tax-exempt foster or group homes), it must also be signed by the assessor of the local taxing jurisdiction (whomever certifies property as tax-exempt under s. 70.11, Stats.). Otherwise an assessor’s signature is not required.

After the entire claim workbook is complete, print a copy of tab SIGTAX and have it signed by the appropriate individuals. The signed form can be scanned and emailed with the claim, emailed separately to dpisfsreports@dpi.wi.gov, or faxed to (608) 266-2840.

PI-1524-A

All districts must complete at least part of tab A, even if their claim uses the Exact Cost method. Data lines and cells are color-coded:

- **Red-shaded lines** must be completed by **all districts**. These include line 10, total general aid (source 620) received by the district, and lines 33 through 36, days of enrollment. If the district is using the Exact Cost method, these data will populate section one of tab ALT.
- **Green-shaded lines** are completed by districts using the Daily Rate method. These calculate the daily rates used for both regular and special education pupils.
- **Blue-shaded lines** are completed by districts using the Daily Rate method for a claim that includes special education pupils. Special education tuition is based upon **local costs only**; costs paid by IDEA or other grant or external funds are not included. Depending on the function selected, cells in the “ANNUAL” column may turn gray and read “Enter in USER col”—in these cases, data must be entered manually in the “USER” column.
- Darker coloring indicates cells entered by the user, while lighter coloring shows cells that are automatically populated.

More detail on each section of tab A follows. Specific notes are provided for selected lines that require additional explanation or clarification.

Data Source

Select one of three data sources for populating the “Amount” column and other tabs:

- **USER (Default):** User enters data on each line. Claim must be submitted with most current user data entered.
- **BUDGET:** Includes financial data submitted to DPI on district PI-1504/1504-SE reports. Provided for reference only. Totals and calculated fields are not shown in the “BUDGET” column, but values will be carried over to the “Amount” column if this data source is selected and combined with user entries to calculate daily rates.
- **ANNUAL:** Includes data from district PI-1505/1505-SE reports, ISES submissions, and PI-1804/1805 summer pupil count reports. Will not be populated until claims are audited.

Lines 1 through 31 – Net Cost

These lines compile cost data from specific WUFAR accounts reported in the PI-1504 and -1505 to calculate a net cost used as the basis for the daily rate.

Lines 32 through 37 – Enrollment

These lines compile data from two sources, the ISES year-end days of enrollment submission and the PI-1804/1805 summer pupil count report, to aggregate a total number of pupil days:

- **Line 32:** Total possible days of attendance for all pupils in the district, as defined by ISES (see http://lbstat.dpi.wi.gov/lbstat_dataattend for details).
- **Line 33:** The dropdown box specifies whether costs include summer school pupils enrolled either the summer before or the summer after the claim year. For example, if the claim year is 2012-13, then “Before” means summer 2012 and “After” means summer 2013.

- **Line 34:** Summer school FTE, defined per s. 121.004(8), Stats., as the total number of minutes in which resident summer school pupils are enrolled, divided by 48,600 and rounded to the nearest whole number. Suburban Milwaukee districts enrolling non-resident summer pupils under Chapter 220 programs add 25% of the non-resident Milwaukee FTE, per s. 121.004(7)f.
- **Line 35:** Used only by Milwaukee. Much the same as line 34, except that 75% of the non-resident FTE enrolled out under Chapter 220 are added.

Lines 38 through 41 – Transportation

These lines use transportation cost data to arrive at a daily rate for deducting the effective amount of transportation aid.

Lines 42 through 47 – Daily Rate

These lines compile data from the lines above to determine the base daily rate used for tuition (line 42) and deduction of general aid (line 43) as well as separating instructional from fixed cost for the special education section below.

Lines 48 through 56 – Fixed Special Education Cost

These lines combine the fixed pupil support costs of special education, reported on the PI-1505-SE, with enrollment of students with disabilities to calculate a base fixed rate for special education pupils:

- **Line 55:** Total days of attendance, as defined by ISES, of pupils with a disability (reported with any primary disability code other than “N”).

Lines 57 through 69 – Special Education Program Cost

There are five sections available to determine daily rates for particular special education programs that include pupils in the tuition claim. Line numbers are suffixed “a” through “e”; in the descriptions below, line numbers are given without suffixes and the description applies equally to each section:

- **Line 57:** Select one of the following program functions:
 - 152000 – Early Childhood
 - 156100 – Deaf/Hearing Impaired
 - 156600 – Speech/Language
 - 156700 – Visually Impaired
 - 158000 – Cross-Categorical
 - When function 158000 is selected a dropdown box appears to the right with the label “OPTIONAL – Select disability:” that includes the five identifications that can be coded as cross-categorical: autism (“A”), cognitive disability (“CD”), emotional/behavioral disability (“EBD”), learning disability (“LD”), and orthopedic impairment (“OI”). This would be used by a district that tracks these programs separately through location codes or non-standard, WUFAR-based functions (e.g. 158100 for CD, 158200 for LD, etc.). If an identification is selected, it will require user entry on line 59 for the program cost.
- **Line 58:** Total days of attendance, as defined by ISES, of pupils in this function.
- **Line 59:** Cost of the program coded to this function (and disability, if applicable).
- **Lines 60 through 62:** Enter only the portion of the district’s special education instructional support functions relating to the special education program shown on line 56.
- **Line 63:** Enter only the portion of the district’s overall special education pupil services (functions in the 200000 series) and contracted instruction (function 436000) relating to the special

education program shown on line 56. Do not include costs from the functions on lines 48 through 53 (212000 Social Work, 213000 Guidance, 214000 Health, 215000 Psychological Services, 216000 S/L Pathology & Audiology, and 223300 Supervision & Coordination).

- **Line 64:** Enter the portion of the program shown on line 56 contracted to an agency eligible for special education categorical aid (CESA, CCDEB, another district, or 2r charter).

Special Education Data Checks

This section is used after the annual data are imported to validate user-entered special education data against reported totals.

PI-1524-SAC

This tab is used by districts submitting a claim with the Daily Rate method to report additional special education costs incurred by serving particular pupils included in the tuition claim. Costs can be listed by pupil, or (in a few cases) as additions to an overall program selected on tab A. When claiming special allocable costs for a pupil, be sure to enter the corresponding total on that pupil's line in column Q of tab F. When claiming special allocable costs for a program, enter the total in cell Q1509 on tab F.

This tab should not be completed if the Exact Cost method is being used—all such costs should be reported on tab ALT.

PI-1524-ALT

This tab is used by districts using the Exact Cost method to report the actual costs of serving the pupils listed in the claim. This method includes a 5% administrative allowance, calculated on the worksheet. The total amount shown on this tab will be reduced by any general aid deductions calculated on the F tabs to arrive at the final amount of the claim.

- **Section I:** The general aid deduction per pupil per day is carried forward from tab A, on which the red-shaded lines need to be completed.
- **Section II:** This section is used to report the costs being claimed. The "Fund" column allows you to select a regular ("10E") or special education ("27E") expense. The "Project" column is only used with special education expenditures to distinguish between categorical aid-eligible ("011") and non-eligible ("019") expenditure. The amount shown on the "TOTAL GENERAL FUND CLAIM" line is entered in cell Q1510 on tab F, and the "TOTAL SPECIAL EDUCATION FUND CLAIM" amount in Q1511.
- **Section III:** This section must be completed by districts that include special education costs in their Exact Cost claim, after the appropriate F tabs are completed. Lines 1 through 16 will populate with the facilities listed on tab SIGTAX. On the appropriate facility's line, enter the general aid deduction total shown in cell O8 of its F tab. The formula on lines 18 through 22 determines the amount of the deductible receipt applied to the district's reported special education costs on its PI-1505-SE annual report.¹

¹ The method for calculating the special education deductible receipt was worked out between DPI and the Wauwatosa district. It starts with the aid-eligible (project 011) amount of claimed Fund 27 costs, and subtracts a

PI-1524-F

This tab is where districts report the roster of pupils included in the state tuition claim. A separate F tab must be completed for each combination of facility, school term (regular year/ESY or summer school), special education function, and claim method (Daily Rate or Exact Cost). If a basic claim with only one facility, term, special education function (if applicable), and method (Daily Rate or Exact Cost) is submitted, a single F tab can be used.

To create a new F tab, right click on the “PI-1524-F” tab label at the bottom of the Excel window and select “Move or Copy...”. In the popup window, check the box next to “Create a copy” and select where to copy it in the workbook—before “PI-1524-S” is recommended—then click “OK.”

When using Exact Cost method is being used, be sure to enter the claim totals from tab ALT in cells Q1510 and Q1511. If the totals on tab ALT include multiple facilities, be sure to allocate those amounts among each facility.

- **Licensed Facility Name:** Select a facility from the dropdown, which will include all the facilities listed on tab SIGTAX.
- **Regular School Year (incl. SPED ESY) or Summer School:** Select “REGULAR” or “SUMMER” from the dropdown.
 - If “SUMMER” is selected, two cells will appear at the top of column N. Enter the average lengths of the summer and regular school days, in minutes. The proportion will be used to adjust the daily rates for general aid deduction in columns O and P.²
- **Special Education Function this page, if applicable:** If using the Daily Rate method with special education students, select from the dropdown the appropriate special education function listed on one of the lines 56 of tab A.
- **Claim Method for This Facility:** Select “DAILY” for Daily Rate or “EXACT” for Exact Cost. The Daily Rate method will use the rates calculated on tab A to determine an amount for each pupil in columns K through P. Exact Cost will only determine general aid deductions in columns O and P. Rates in row 5 will populate themselves and do not need to be entered manually.
- **Student Data Section:** Columns B through J are where the information for each pupil included in the claim is reported.
 - **Date Service Began and Date Service Ended:** Enter the beginning and ending dates of service for the pupil.
 - **Counted and Not Counted**
 - *Regular School Year/ESY:* If the pupil was counted on either the September or the January count dates, enter 1 under “Counted.” Otherwise, enter 1 under “Not Counted.”
 - *Summer School:* If this pupil was included in the summer pupil count, enter 1 under “Counted.” Otherwise, enter 1 under “Not Counted.”

proportional share of the imputed general aid deduction based on the project 011 share of local Fund 27 costs: Project 011 total – (General aid deduction × Project 011 total / [Project 011 total + Project 019 total]). The intent is to account for the multiple types of aid—general, special education, and tuition—paid to a district based on the special education pupils included in both its tuition claim and its pupil count for membership.

² The method for adjusting the aid deduction rate for summer school—multiplying the base rate by the ratio between the lengths of the average summer and regular school days—was also worked out between DPI and the Wauwatosa district.

- **Days of Instruction:** Enter the number of days of instruction provided to the pupil.
- **FTE of Student:** Enter the FTE breakdown for the pupil between regular and special education, which must add to one.
 - When using the Exact Cost method, pupils are reported with special education FTE only when Fund 27 costs are reported on the ALT tab, even if some pupils have IEPs. If all costs are Fund 10 then there should be no special education FTE.
- **Column Q:** For any pupil with additional special education costs reported on tab SAC, enter the total amount on their line in this column. The bottom three cells of this column are used to bring in overall costs from other tabs:
 - **Cell Q1509:** The total amount of program-related additional special education costs from tab SAC for this facility.
 - **Cells Q1510 and 1511:** If the Exact Cost method is used for this F tab, enter the general (Fund 10) and special education (Fund 27) costs for this facility from tab A.

PI-1524-S

This tab provides an overall summary of the claim. On each line, select a facility from the dropdown (populated by the entries on tab SIGTAX) and enter the claim data from its F tab or the ALT tab. A key to where to find data is shown above each column. (Unfortunately, these data cannot be linked automatically because of the process of copying new F tabs for each facility.) The totals at the bottom will calculate themselves. Do not enter headcount data at the bottom of the worksheet; it will be determined when the claim is audited.

PI-1524-Z

This tab is only used to determine whether a taxable foster or group home (type (d)3) is eligible to be included with the claim. If no such facility is listed on tab SIGTAX, do not complete this tab.

Enter enrollment data from the district's Third Friday count in the "ESTIMATED 4% TEST" section. Categories are the same as on the PI-1563 Pupil Count report. There are two columns of data to enter:

- **Total Enrolled:** Enter the total number of students enrolled in each category.
- **(d)3 Enrolled:** Enter the number of students with disabilities residing in taxable foster or group homes listed in the claim.

The workbook will show whether the 4% requirement is met. When the claim is audited and final financial and enrollment data are imported into the workbook, the "FINAL 4% TEST" section will be completed. The "Total Enrolled" column will be populated with the district's audited PI-1563 submission, while the "(d)3 Enrolled" column simply carries over the same data from the other section.

If your district submits a state tuition claim including type (d)3 facilities with tab Z completed and a **subsequent membership audit requires changes to the PI-1563 that include pupils residing at those facilities**, please follow up with the SFS consultant.